

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)

Jointly Administered

**ORDER SUSTAINING THE REORGANIZED DEBTORS' FORTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS (SEEKING RECLASSIFICATION OF  
MISCLASSIFIED CLAIMS TO GENERAL UNSECURED, NON-PRIORITY CLAIMS;  
TRANSFER OF CERTAIN OF SUCH CLAIMS TO PROPER DEBTOR(S);  
AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Claims) (the "Objection")<sup>1</sup>; it appearing that the relief requested in the Objection is in the best interests of the Reorganized Debtors' estates, their creditors and other parties in interest; the Court having found that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Objection was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is recharacterized as a general unsecured, non-priority claim, pursuant to section 502 of the Bankruptcy Code.

3. Those Reclassified Claims identified on Exhibit B that are filed against the wrong Debtor(s) are deemed transferred such that upon entry of this Order each of such Reclassified Claims shall be deemed filed against the Debtor(s) identified in respect of such Reclassified Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to section 502 of the Bankruptcy Code.

4. All of the Reclassified Claims are allowed as general unsecured, non-priority claims, in each case in the amounts set forth in respect of such Reclassified Claims on the “Amount Allowed as a General Unsecured Claim” column on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.

5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

6. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

7. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

DATED: New York, New York  
April 12, 2011

s/ James M. Peck  
HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE

Quebecor World (USA) Inc., et al.  
 Reorganized Debtors' Forty-Seventh Omnibus Objection to Claims  
 (Seeking Reclassification of Misclassified Claims to  
 General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims  
 to Proper Debtor(s); and Allowance of Claims)  
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	AMOUNT ALLOWED AS A GENERAL UNSECURED CLAIM
Cred. # 70336 ADT SECURITY SERVICES ATTN: STEVE JOHNSON, PROCESSING MGR 14200 EAST EXPOSITION AVENUE AURORA, CO 80012	6578	SECURED	QUEBECOR WORLD (USA) INC.	\$5,735.37	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD BOOK SERVICES LLC QUEBECOR WORLD LOGISTICS INC.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$2,143.01 \$874.39 \$2,717.97
Cred. # 4939 CITY OF LEOMINSTER ATTN: DAVID R. LAPLANTE CITY TAX COLLECTOR 25 WEST STREET LEOMINSTER, MA 01453-5699	9031	SECURED	QUEBECOR WORLD EUSEY PRESS INC.	\$4,293.00	QUEBECOR WORLD EUSEY PRESS INC.	CLASS 3 CLAIM	\$4,293.00
Cred. # 5829 COVARRUBIAS, MARTINA 14293 WOODPARK DR. MORENO VALLEY, CA 92553	4403	PRIORITY	QUEBECOR WORLD (USA) INC.	\$6,901.42	QUEBECOR WORLD GREAT WESTERN PUBLISHING INC.	CLASS 3 CLAIM	\$6,901.42
Cred. # 1305 DUBUQUE JANITORIAL, INC. ATTN: TAMMIE J. MENADUE, VICE PRESIDENT 799 MAIN STREET., SUITE 160 DUBUQUE, IA 52001	4898.01	UNSECURED	QUEBECOR WORLD DUBUQUE INC.	\$3,075.40	QUEBECOR WORLD DUBUQUE INC.	CLASS 3 CLAIM	\$3,075.40
Cred. # 1305 DUBUQUE JANITORIAL, INC. ATTN: TAMMIE J. MENADUE, VICE PRESIDENT 799 MAIN STREET., SUITE 160 DUBUQUE, IA 52001	4898.02	PRIORITY	QUEBECOR WORLD DUBUQUE INC.	\$10,000.00	QUEBECOR WORLD DUBUQUE INC.	CLASS 3 CLAIM	\$10,000.00
Cred. # 9889 KEY FIRE PROTECTION ATTN: TRACY PRESCOTT, OFFICE MGR 252 HIGHWAY 412 EAST JACKSON, TN 38305	2959.01	UNSECURED	QW MEMPHIS CORP.	\$2,085.16	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$2,085.16
Cred. # 9889 KEY FIRE PROTECTION ATTN: TRACY PRESCOTT, OFFICE MGR 252 HIGHWAY 412 EAST JACKSON, TN 38305	2959.02	PRIORITY	QW MEMPHIS CORP.	\$1,414.84	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$1,414.84
Cred. # 5375 PITNEY BOWES CREDIT CORPORATION ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-5151	893	ADMINISTRATIVE	QUEBECOR WORLD (USA) INC.	\$475.20	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$475.20

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Cred. # 69858 TOYOTA MOTOR CREDIT CORPORATION/ TOYOTA FINANCIAL SERVICES/LEXUS FINANCIAL SERVICES C/O TOYOTA MOTOR CREDIT CORPORATION ATTN: PETE ATHEY, ASSET PROTECTION ANALYST 500 REDBROOK BOULEVARD OWINGS MILLS, MD 21117	3091	MULTIPLE CLASS- SINGLE	QUEBECOR WORLD LOGISTICS INC.	\$6,401.76	QUEBECOR WORLD LOGISTICS INC.	CLASS 3 CLAIM	\$6,401.76

Total Number of Claims: 9

Total Claim Amount: \$40,382.15